

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

SENATE BILL 478

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Ben D. Altamirano

AN ACT

RELATING TO TAXATION; AMENDING A SECTION OF THE GROSS RECEIPTS AND COMPENSATING TAX ACT TO CHANGE AN EXISTING DEDUCTION TO AN EXEMPTION AND INCLUDE RECEIPTS FROM CERTAIN PODIATRIST SERVICES IN THAT EXEMPTION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-9-77.1 NMSA 1978 (being Laws 1998, Chapter 96, Section 1, as amended) is amended to read:

"7-9-77.1. [~~DEDUCTION~~] EXEMPTION- - GROSS RECEIPTS TAX- - CERTAIN MEDICAL AND HEALTH CARE SERVICES. - -

A. Exempted from the gross receipts tax are receipts from payments by the United States government or any agency thereof for provision of medical and other health services by medical doctors, [~~and osteopaths~~] osteopathic physicians and podiatrists or of medical, other health and

underscored material = new
[bracketed material] = delete

underscored material = new
[bracketed material] = delete

1 palliative services by a hospice to medicare beneficiaries
2 pursuant to the provisions of Title XVIII of the federal Social
3 Security Act [~~may be deducted from gross receipts~~].

4 B. For the purposes of this section:

5 (1) "hospice" means a for-profit entity
6 licensed and certified by the department of health as a
7 hospice; [~~and~~

8 ~~(2) "medical doctors and osteopaths" means~~
9 ~~persons licensed to practice under Section 61-6-11 or 61-10-11~~
10 ~~NMSA 1978]~~

11 (2) "medical doctor" means a person licensed
12 as a physician to practice medicine pursuant to the provisions
13 of the Medical Practice Act;

14 (3) "osteopathic physician" means a person
15 licensed as an osteopathic physician pursuant to the provisions
16 of Chapter 61, Article 10 NMSA 1978; and

17 (4) "podiatrist" means a person licensed as a
18 podiatrist pursuant to the provisions of the Podiatry Act."

19 Section 2. EFFECTIVE DATE. --The effective date of the
20 provisions of this act is July 1, 2003.